

Headquarters
Eighth Army
Unit #15236
APO AP 96205-5236

Army in Korea
Regulation 37-16

20 January 2014

Financial Administration

PROCEDURES FOR DOCUMENTING AND REPORTING REIMBURSABLE SUPPORT

***This regulation supersedes AK Regulation 37-16, dated 25 September 2006.**

FOR THE COMMANDER:

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Colonel, GS
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Summary. This regulation prescribes procedures for documenting and reporting reimbursable support provided from appropriated funds allotted to the Eighth Army/United States Forces Korea (USFK), where accounting records are maintained by the Army Finance and Accounting Service: Under Fiscal Station Number (FSN) 92127 for STANFINS accounting records, or FSN 021001 for GFEBS accounting records.

Summary of Change. This document has been substantially changed. A full review of its contents is required.

Applicability. This regulation applies to all Eighth Army activities that provide reimbursable support from resources allotted to FSN 92127, and FSN 021001. This regulation also applies to reimbursable support provided by Korean Service Corps (KSC) personnel to non-Army organizations. As outlined in Army in Korea Regulation 550-1, KSC support will only be provided to non-Army units on a 100% fully reimbursable basis.

Supplementation. Issue of further supplements to this regulation by subordinate commands is prohibited unless prior approval is obtained from Assistance Chief of Staff (ACofS), G-8, Headquarters, Eighth Army (EARM-MD), Unit #15236, APO AP 96205-5236.

Forms. AK forms are available at http://8tharmy.korea.army.mil/g1_ag/.

Records Management. Records created as a result of processes prescribed by this regulation must be identified, maintained, and disposed of according to AR 25-400-2. Record titles and descriptions are available on the Army Records Information Management System (ARIMS) website at <https://www.arims.army.mil>.

Suggested Improvements. The proponent of this regulation is the ACofS, G-8, Headquarters, Eighth Army (EARM-MD), Unit #15236, APO AP 96205-5236. Users may suggest improvements to this regulation by sending DA Form 2028 (Recommended Changes to Publications and Blank Forms) to ACofS, G-8, Eighth Army (EARM-MD), Unit #15236, APO AP 96204-5236.

Distribution. Electronic Media Only (EMO).

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Glossary

1. Purpose

This regulation prescribes procedures for documenting and reporting reimbursable support provided from appropriated funds allotted to the Eighth Army/United States Forces Korea (USFK), where accounting records are maintained by the Army Finance and Accounting Service - Korea, fiscal station number 92127, and 021001.

2. References

Required and related publications and prescribed and referenced forms are listed in appendix A.

3. Explanation of Abbreviations

Abbreviations used in this regulation are explained in the glossary.

4. Responsibilities

a. The Director, Army Finance and Accounting Service - Korea (AFAS-K) will prescribe procedures for documenting and reporting reimbursable support, and will recommend the instructions on reimbursement procedures to be included in support agreements with Eighth Army as supplier.

b. The Eighth Army G-8 will publish and distribute all support agreements for which Eighth Army is the supplier. Copies of the support agreements will be provided to AFAS-K, Unit #15300, APO AP 96205-5300.

c. The Commanders of units and activities that provide reimbursable support will—

(1) Ensure compliance with the procedures in paragraph 5 and appendixes B, C and D of this regulation.

(2) Provide reimbursable support only when authorized.

(3) Only provide reimbursable support when the receiving/ordering activity has provided sufficient funding to cover the support provided.

(4) Report reimbursable support provided on AK Form 37-16A-E (Statement of Reimbursable Service Support Furnished) to verify that services were received.

(5) Utilize reimbursable support matrix, appendix C, in determining what services are to be charged.

d. In consonance with and in addition to duties prescribed in Army Regulations, personnel assigned to AFAS-K will—

(1) Review all documents received for completeness, accuracy, and timely submission and return documents to sender for correction and resubmission if they are incomplete or if they contain other than minor errors.

(2) Assign Standard Financial System (STANFINS) customer numbers to identify reimbursable customers.

(3) Maintain a file of current support agreements and reimbursable orders cross-referenced to STANFINS customer number.

(4) Operate the command unique Supply Expense Cost Transfer System.

(5) Prepare the monthly "Delinquent Accounts Receivable Over 30 Days Old" report and forward it to the ACoS, G-8 (EARM), Unit #15236, APO AP 96205-5236.

e. The ordering/receiving activities will comply with the procedures outlined in paragraph 5, below.

f. Department of Defense (DoD) customers and federal government customers are authorized support in accordance with DODI 4000.19.

g. Recurring interservice and intragovernmental support is reimbursable to the extent that provision of the specified support to a customer increases the supplier's direct costs and that cost is measurable and attributable to a given customer.

5. Reimbursement Procedures

a. When both the receiving/ordering activity and the supporting/performing activity use General Fund Enterprise Business System (GFEBS);

(1) Appendix B will be used as the related funding document instead of Interdepartmental Purchase Requests (MIPRs).

(2) The reimbursement process will be performed via cost transfers in GFEBS.

(3) The receiving/ordering activity will establish reimbursable funding in GFEBS by creating the related project and Work Breakdown Structure (WBS).

(4) The supporting/performing activity will obtain reimbursement for supplies and services provided using direct charge procedures.

b. When either the receiving/ordering activity or the supporting/performing activity do not use GFEBS, the funding and reimbursement will be as follows. The receiving/ordering activity will provide a fund cite by submitting a DD Form 448, MIPR to the supporting activity. The supporting activity will forward a copy of the related DD Form 448-2 (Acceptance of MIPR) and copies of accepted reimbursable orders to the ACoS, G-8, Unit #15236, APO AP 96205-5236.

c. GFEBS will generate monthly billings (using SF 1080 with sufficient detail to support the reimbursement charges); and DFAS will send the bills to the customers via the outbound DCAS interface files. Monthly billings will be processed on a "No-Check Drawn" basis, i.e. Transactions-By-Others (TBOs) or cross-disbursing procedures. (Reference the Job Aid for Billing and Collections in GFEBS.)

d. Reimbursements will not be charged for support provided which has been funded to the supplying activity. Only increases to the supplying activities incremental direct costs will be charged to the receiver, including non-reimbursable services. Supplying activities will track and report to the ACoS, G-8, Unit #15236, APO AP 96205-5236 the monthly incremental direct costs to customers by AMS accounts (Cost Center or WBS). Also maintain reimbursable costs in sufficient detail, with an itemized list of charges identified to each AMS account (Cost Center or WBS) with quantity of support provided, to ensure the validation and accuracy of billings. Reimbursable amounts will be charged against the AMS account (Cost Center or WBS) identified for each support category.

6. Follow-Up Actions

Follow-up actions on delinquent accounts will be in accordance with DOD Financial Management Regulation 7000.14-R.

Appendix A References

Section I. Required Publications

DOD 7000.14-R, Department of Defense Financial Management Regulations (FMRS).

DODI 4000.19, Support Agreements.

Section II. Related Publications

AR 37-49, Budgeting, Funding, and Reimbursement for Base Operations Support of Army Activities.

DFAS-IN Manual 37-100-XX, Financial Administration, The Army Management Structure (AMS) for each Fiscal Year. XX is fiscal year of publication.

Section III. Prescribed Form

AK Form 37-16A-E, Statement of Reimbursable Service Support Furnished.

Section IV. Referenced Forms

DD Form 448, Military Interdepartmental Purchase Request (MIPR)

DD Form 448-2, Acceptance of Military Interdepartmental Purchase Request (MIPR)

SF 1080, Voucher for Transfers between Appropriations and/or Funds

Appendix B

Procedures for Preparation of AK Form 37-16A-E

B-1. Prepare a separate AK Form 37-16A-E for each customer. Fill out the form as completely as possible. Take special care to include the Cost Center and Element of Resource which bears the cost of the support and the authority (Interservice Supply Support, Military Interdepartmental Purchase Request, or other agreement) for furnishing the support. Give a complete description of the services performed and/or supplies issued. Also identify the instrument and instrument number (Interservice Supply Support or Military Interdepartmental Purchase Request) where services are requested.

B-2. If an agreement provides for progress billing, prepare an AK Form 37-16A-E monthly for services furnished, but annotate it "PROGRESS REPORT" in the upper right hand corner before forwarding to the AFAS-K. The AK Form 37-16A-E must be signed by performing and ordering activities in order to record the reimbursements earned. If a signature cannot be obtained, provide supporting documentation which shows acceptance of services provided.

B-3. If an agreement provides for billing on a fixed rate basis, show fixed rate costs.

B-4. If an agreement provides for billing on an actual cost basis, show military labor, United States civilian labor, Korean National civilian labor, supplies, and overhead separately. Do not include accessorial charges on AK Form 37-16A-E.

a. When civilian labor is charged, United States civilian labor is the hourly rate times number of hours plus fringe benefit.

b. Report military labor furnished to customers outside the Department of Defense in the "Military Labor" column and include amount in the total as reimbursable.

Appendix C

Reimbursable Matrix between Eighth Army Activities and Other Organizations

<u>TYPE OF ORGANIZATION</u>	<u>REPAIR PARTS</u>	<u>**CIV LABOR</u>	<u>MIL LABOR</u>	<u>ACCESSORIAL OR ADMINISTRATIVE</u>
<u>*Other Army</u> (Example: 1st Signal Brigade)	YES	NO	NO	NO
<u>Non Army</u>				
Other Department of Defense (Example: United States Air Force)	YES	YES	NO	NO
Non-Department of Defense (Example: Other United States Government Agencies, State Department)	YES	YES	YES	YES
Private Organizations (Example: Enlisted Spouses Clubs)	YES	YES	YES	YES
***Nonappropriated Fund Organizations (Example: Post Clubs)	YES	YES	YES	YES
Invited Contractors	YES	YES	YES	YES

Accessorial or administrative prescribed by DOD Financial Management Regulation, Volume 11A.

Documentation required is AK Form 37-16A-E with job order.

* Defense Health Program (DHP)/Army Working Capital funded units generally reimburse for all direct incremental support costs IAW DODI 4000.19. Reimbursable positions requested by customers should be charged to other Army customers.

** Army in Korea Reg 550-1 applies for Korean Service Corps Labor Support.

*** Comply with AR 215-1 for Nonappropriated Fund Organizations.

Appendix D
Request for Support/Agreement Direct Charge Work Breakdown Structure

Request for Support/Agreement Direct Charge Work Breakdown Structure (DRCH WBS)

Performer:

Eighth Army

Requestor:

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Requestor's Information

Fund	
Fund Center	
Functional Area	
Cost Center	
POC	
Phone Number	
Email Address	
FAX Number	

Funded Amount	
Base or Change (Indicate Base or Change 01)	
Direct Charge WBS (created by performing activity):	

Performer's Information

Cost Center	
POC	
Phone Number	
Email Address	

The above DRCH WBS is issued and funded to provide funding for

_____.

Commitments/obligations will not exceed the amount stated above without approval from the requestor's POC or a designated individual from the Eighth Army G-8.

All funds pertaining to this accounting line will expire 30 September 20XX. Request that all required funds be fully obligated or returned by 1 September 20XX.

Thank you for your support and assistance. Please create the WBS, complete the performer's information, sign below to indicate acceptance of these funds with the terms stated above and fax or email back to the above listed POC.

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Signature of Requestor

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Signature of Performer

Glossary
Abbreviations

ACS	Assistant Chief of Staff
AFAS-K	Army Finance and Accounting Service-Korea
FMSC	Financial Management Support Center
GFEBS	General Fund Enterprise Business System
KSC	Korean Service Corps
STANFINS	Standard Financial System
USFK	United States Forces Korea